

99135001061001, 99135001061001

Tax advisor appointment again

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/10881888/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99135001061001, 99135001061001
Leistungsbezeichnung I	Tax advisor appointment again
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Bestellung (061)
SDG-Informationsbereich	
Lagen Portalverbund	Weiterbildung (1040100), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2019

Modul	Sachverhalt
Fachlich freigegeben durch	Chamber of Tax Consultants Lower Saxony
Handlungsgrundlage	http://www.gesetze-im-internet.de/stberg/_42.html http://www.gesetze-im-internet.de/stberg/_48.html http://www.gesetze-im-internet.de/stbdv/_38.html http://www.gesetze-im-internet.de/stberg/_40.html http://www.gesetze-im-internet.de/stberg/ http://www.gesetze-im-internet.de/stberg/_42.html http://www.gesetze-im-internet.de/stberg/_48.html http://www.gesetze-im-internet.de/stbdv/_38.html http://www.gesetze-im-internet.de/stberg/_40.html http://www.gesetze-im-internet.de/stberg/
Teaser	
Volltext	Former tax advisors and tax representatives can be reappointed under certain conditions.
Erforderliche Unterlagen	• in case of reappointment after revocation Proof that the reasons that were decisive for the cancellation of the order no longer exist • current passport photo • Current certificate of good conduct (document type O) for submission to authorities • Proof of sufficient professional liability insurance or proof of co-insurance with an employer or client • additionally for lawyers, established European lawyers, auditors or sworn accountants Certificate from the professional organisation responsible for them
Voraussetzungen	• after expiry of the order by renunciation vis-à-vis the competent body If the appointment has been waived after the initiation of professional court proceedings, the reappointment cannot normally take place before the expiry of eight years. • after final exclusion reappointment after lifting the legally binding exclusion from the profession by way of clemency , or Reappointment after at least eight years have elapsed since the final exclusion • after revocation of the order The reappointment may take place if the reasons that were decisive for the revocation no longer exist (e.g. order by fraudulent misrepresentation, threat or bribery).

Modul	Sachverhalt
	.
Kosten	Gebühr: 150€ when applying
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the competent authority. The activity may not be started until the order has been placed.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	An action against the refusal of reappointment as a tax advisor is admissible before the Lower Saxony Finance Court.
Kurztext	Former tax advisors and tax representatives can be reappointed under certain conditions.
Ansprechpunkt	The responsibility lies with the Chamber of Tax Consultants, in whose area a professional establishment or regular workplace is to be established. This procedure can also be carried out through a "Point of Single Contact". The "Point of Single Contact" is a special service offered by municipalities and the state for service providers. https://service.niedersachsen.de/dlp/ea https://service.niedersachsen.de/dlp/ea
Zuständige Stelle	
Formulare	The reappointment as a tax advisor must be applied for in writing to the office responsible for the intended professional establishment. https://www.stbk-niedersachsen.de/static/content/e3/e234215/e234454/e234464/downloads1/download/ger/Antrag%2520auf%2520Bestellung_zum_SteuerberaterI n.pdf?checksum=79d3b87a509fec4f6cf6b58ad3aac8389f45fdf5

Modul	Sachverhalt
	https://www.stbk-niedersachsen.de/static/content/e3/e234215/e234454/e234464/downloads1/download/ger/Antrag%2520auf%2520Bestellung_zum_Steuerberaterln.pdf?checksum=79d3b87a509fec4f6cf6b58ad3aac8389f45fdf5
Ursprungsportal	Tax advisor appointment again, Steuerberaterin/Steuerberater Bestellung wieder